

Department of Finance		Fund: 3321
STATE OF CALIFORNIA		PAGE 1
MANUAL OF STATE FUNDS		Renumbered From:
<u>Legal Title</u> Department of Education, Tobacco Prevention and Control Programs Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund		
<u>Legal Citation/Authority</u> Proposition 56, Section 4.1 Government Code section 13306 (a)		
<u>Fund Classification</u> <u>GAAP Basis</u> Governmental/Special Revenue Funds	<u>Fund Classification</u> <u>Legal Basis</u> Governmental/Other Governmental Cost Funds	
<u>Purpose</u> To prevent and reduce the use of tobacco and nicotine products by young people and to monitor the rate of decline in tobacco-related disparities for the purpose of eliminating those disparities.		
<u>Administering Agency/Organization Code</u> Department of Education/Org 6100		
<u>Major Revenue Source</u> Cigarette tax revenue pursuant to Revenue and Taxation Code section 30130.55 (b) (2).		
<u>Disposition of Fund (upon abolishment)</u> Pursuant to Government Code section 16346, in the absence of language that identifies a successor fund, any balance remaining in this fund upon abolishment, shall be transferred to the General Fund.		
<u>Appropriation Authority</u> Annual appropriation in the Budget Act.		
<u>State Appropriations Limit</u> Always Excluded – Revenues in this fund are not proceeds of taxes and even after transfer, will never become proceeds of taxes because the major revenue source is specifically excluded per the constitution.		
<u>Comments/Historical Information</u> Proposition 56 was passed by voters on the November 8, 2016 ballot. This subaccount was created administratively to implement Prop 56 through parent Fund 3304.		